

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
ACCOUNTS	
APPROPRIATED CAPITAL	150302
BAD DEBTS	170313
CAPITAL INVESTMENTS	150305
COST OF GOODS SOLD	170320
COST	190102
CUMULATIVE RESULTS OF OPERATIONS-DBOF	150307
DEPRECIATION	170310
EQUITY	150305
EXPENSES	170306
FOREIGN CURRENCY	020501
GAINS	170403
GENERAL FUND RECEIPTS	150305
INVESTED CAPITAL	150305
INVESTMENT	070302
LOSSES	170409
NET RESULTS OF OPERATIONS	150305
NET RESULTS OF OPERATIONS-DBOF	150307
PAYABLE	090102
RECEIVABLE	FIGURE 3-1 THROUGH 3-16
RESULTS OF OPERATIONS	150305
REVENUE	180304
SUSPENSE	130203
ACCRUALS, ACCOUNTING POLICY FOR	1002
ACQUISITION COST	010503.C
ADVANCES	050102
ADVANCES AND PREPAYMENTS	050102.B
ADVANCES TO CONTRACTORS AND SUPPLIERS	050309
ADVANCES TO GRANTEES	050310
ASSETS	010101
AUTOMATED DATA PROCESSING SOFTWARE	070312
BAD DEBTS	170313

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
BILLING AND COLLECTION PROCESS	0204
CAPITAL LEASE LIABILITY, ACCOUNTING POLICY FOR	1202
CASHIER	020602
COLLECTIONS	020102 0202
COMPENSATED ABSENCE	100206
CONSTRUCTION IN PROGRESS	0604
CONTRACTOR-ACQUIRED PROPERTY	010514.A.2
COST ACCOUNTING	190101 200101 210101
COST ACCOUNTS (SEE ACCOUNTS)	
COST CENTER, INFORMATION TECHNOLOGY FACILITY	230602
COST FINDING	190101 200102
COST FINDING TECHNIQUES	2203
COST OBJECTIVE	190202 220202
COST, INFORMATION TECHNOLOGY FACILITY	230601
DEBT, ACCOUNTING POLICY FOR	1102
DEBT, COMPONENT	110102
DEFERRED COMPENSATION	190211
DEFERRED CREDITS	130305
DEFINITIONS	VOLUME 1

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
DEPOSIT FUNDS	130203 130306 130308
DEPOSITS	020102
DEPRECIATION	010505 060208
DISBURSEMENTS	010302.C 0205
DISBURSING OFFICER CASH	020601
DONATIONS	140213
EQUIPMENT, ACCOUNTING FOR	0605
EQUITY, ACCOUNTING POLICY FOR	1502
EXPENSES AND MISCELLANEOUS ITEMS, ACCOUNTING POLICY FOR	1702
FEDERAL AGENCY	020102.C.5
FOREIGN MILITARY SALES TRUST FUND	150309
FUND BALANCES WITH TREASURY	020102.C 0203
GENERAL MANAGEMENT COMPUTERS	230201
GOVERNMENT FURNISHED MATERIAL (GFM)	060410
GOVERNMENT FURNISHED PROPERTY (GFP)	010514 060306.B
GOVERNMENT PROVIDED PROPERTY (GPP)	010514
HOLDBACKS, CONTRACT	090311

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
IMPREST FUND	010301.A 020602
INFORMATION TECHNOLOGY FACILITY	230101 230404
INVESTMENTS	070303
INVESTMENTS OF THE U.S.GOVERNMENT, ACCOUNTING POLICY FOR	1402
LEASES	070308 1303
LIABILITIES, ACCOUNTING POLICY FOR CONTINGENT	0802 080102.C 130311
DEFERRED CREDITS	140305
DEFINITION	080102
OTHER	130102 130312
LOAN AGREEMENTS	070317.A
MILITARY RETIREMENT TRUST FUND	150310
MINIMUM LEASE PAYMENTS	070308.I.5
OFFSETTING COLLECTIONS	180304
OPERATING MATERIALS AND SUPPLIES, ACCOUNTING FOR	0403
OUTLAY, CASH	170305
OUTPUT MEASURE	190208.C.2
PAYABLES, ACCOUNTING POLICY FOR	0902 0903
PREPAYMENTS	050401 050404
PROGRESS PAYMENT	010509

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
PROPERTY	0105
PROPERTY HELD FOR SALE	070314
REAL PROPERTY	010503.C.1.B.(1) 0603
RECEIVABLES	0104
REFUNDS	160206
REFUNDS RECEIVABLE	030801 FIGURE 3-8
REVENUE ACCOUNTS (SEE ACCOUNTS)	
REVENUES, EXPENSES, GAINS, AND LOSSES, ACCOUNTING POLICY FOR	1602
REVENUES, UNEARNED	180202
SERVICES, INFORMATION TECHNOLOGY FACILITY	230203
STATISTICAL SAMPLING	220302
TRAVEL ADVANCES	050308
UNALLOWABLE COSTS	190209
UNBILLED LIABILITIES	0803
UNDEPOSITED COLLECTIONS	020402.B
UNFUNDED DEPRECIATION	200311.D
USEFUL LIFE	060206
USERS, INFORMATION TECHNOLOGY FACILITY	230201
VARIANCE ANALYSIS	210306

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 4 PARA REF</u>
WORK IN PROCESS, ACCOUNTING FOR	0405
WRITEOFF OF, RECEIVABLES	0306 FIGURE 3-8